

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Chapter 11

RESIDENTIAL CAPITAL, LLC, et al.,

Case No. 12-12020 (MG)
(Jointly Administered)

Debtors.

**PALM BEACH COUNTY TAX COLLECTOR'S RESPONSE TO NOTICE OF
HEARING ON THIRTEENTH OMNIBUS OBJECTION TO CLAIMS
(NO LIABILITY – BOOKS AND RECORDS TAX CLAIMS)**

ANNE M. GANNON, Constitutional Tax Collector, Serving Palm Beach County (“Tax Collector”), by and through her undersigned counsel, responds to *Notice of Hearing on Thirteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims)* based on the following:

1. The Tax Collector filed Claim No. 23 on May 29, 2012 for outstanding, delinquent real property taxes in the amount of \$855.32 plus 18% statutory interest (eight hundred fifty-five dollars and thirty-two cents). The amount due as of July 2013 is \$1,058.68 (one thousand fifty-eight dollars and sixty-eight cents) for the 2011 taxes. Claim No. 25 was also filed on May 29, 2012 in the amount of \$1,480.44 plus 18% statutory interest (one thousand four hundred eighty dollars and forty-four cents). Property taxes are secured by a statutory **first** priority lien on the property assessed pursuant to Florida Statutes §§ 197.122(1) and 192.053.

2. The Debtors filed an objection to both claims stating liability is not reflected in the Debtor's books and records. In support of its objection, the Debtor provided the Tax Collector with documentation alleging the property located at 11718 North 46th Place, Royal Palm Beach, Florida 33411 (the “Subject Property”), that served as the basis for Claim # 23 was sold prior to assessment of the 2011 real property taxes. Upon review of Debtors documentation

and publicly recorded records in Palm Beach County, Florida, it is clear the Debtor not only owned the Subject Property during the applicable year/s claimed but remains the current owner thereof (See Exhibit "1").

3. It is important to note the 2012 real estate taxes have not been paid and such taxes are an administrative expense of the Debtor. The total current amount due for the 2012 real estate taxes is \$795.87 (seven hundred ninety five dollars and eighty-seven cents).

4. Based on the Documentation provided by the Debtor as to Tax Collector's Claim #25, such claim will be withdrawn and is no longer being asserted.

5. The Tax Collector requests payment of claim number 23 in the amount of \$1,058.68 (one thousand fifty-eight dollars and sixty-eight cents) for the 2011 real property taxes.

WHEREFORE, premises considered, the Tax Collector requests this Court deny Debtor's objection to Claim #23 and issue an order requiring the Debtor to pay the Palm Beach County Tax Collector the amount of \$1,058.68 (one thousand fifty-eight dollars and sixty-eight cents) for the 2011 real property taxes and such other relief the court deems proper.

Dated: July 26, 2013

ANSELL GRIMM & AARON, P.C.

By: /s Joshua S. Bauchner
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*Counsel for the Palm Beach County
Tax Collector*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the *Palm Beach County Tax Collector's Response to Notice of Hearing on Thirteenth Omnibus Objection to Claims (No Liability – Books and Records Tax Claims)* has been furnished by electronic notice this 26th day of July, 2013 to **Jordan A. Wishnew, Esq.**, Morrison & Foerster LLP, JWishnew@mofo.com and to all those receiving electronic notice.

/s Joshua S. Bauchner
Joshua S. Bauchner, Esq.

*Counsel for Palm Beach County
Tax Collector*